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TO

Amend the law relating to the Collection of Rates in the city of Dublin, and to the Office of the Collector General of Rates; and for other purposes. A.D. 1878.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

5 **1.** This Act may be cited as "The Collection of Rates (Dublin) Act, 1878." Short title.

2. In this Act the term "Lord Lieutenant" means the Lord Lieutenant or other Chief Governor or Governors of Ireland for the time being. Interpretation.

10 **3.** The term "the principal Act" means the Act of the session of Parliament held in the twelfth and thirteenth years of the reign of Her present Majesty, chapter ninety-one.

3. The limits of this Act for the collection of the several rates affected by it shall be the same as the limits of the principal Act for the collection of the same rates respectively. Limits of Act.

15 **4.** The person for the time being holding the office of collector general of rates (in this Act referred to as the collector general) shall be a corporation sole by the name of the collector general of rates, using an official seal, and by that name shall have perpetual succession, with a capacity to acquire and hold in that name lands, Government securities, and real and personal property of every description, to sue and be sued, to enter into engagements binding on himself and his successors in office, and to do all other acts necessary or expedient to be done in the execution of the duties of his office. Collector general constituted a corporation sole.

5. In case any rate leviable by the collector general in respect of any rateable property is not fully paid within *two months* of any ratesable property is not fully paid within *two months* Recovery of rates by distress.

[Bill 220.]

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A.D. 1878. after the same became due, the collector general, or his collector, or any person authorised by the collector general, may levy and raise such rate, or the part thereof remaining unpaid, together with all costs incurred by any neglect or refusal to pay the same, by such distress on all goods and chattels, to whomsoever the same may 5 belong, which may be found on the premises in respect of which the rate is due (except any goods and chattels which, if such distress were for rent reserved on a lease of land for years, would be exempt from such distress), and by such sale and disposition of the distresses taken thereon as are by law provided for the recovery 10 of rent reserved on leases of land for years. Every such distress and sale shall be made in the manner, and subject to the limits as to costs, and to all the other provisions, so far as the same are applicable, by law prescribed for the making of distresses and sales for the recovery of poor rates under the enactments in that behalf of 15 the Act passed in the session of Parliament held in the first and second years of the reign of Her present Majesty, chapter fifty-six, and the several Acts amending the same. The powers conferred upon the collector general by this section shall be in addition to any other powers for recovering rates vested in him by any other Act. 20

Liability of successive occupiers.

6. Every rate which is primarily leviable upon the occupier of any rateable property shall be paid by the person in the actual occupation of the rateable property at the time when the rate became due, and on his default, then by any person subsequently in the occupation of the rateable property, from whom such rate 25 is demanded.

Deductions from rent.

7. In case the person occupying any rateable property and paying any rate, or any part thereof, or any costs of distraining for the same, is not the person primarily liable to pay the rate, or the immediate or any superior landlord of the person primarily liable, 30 he may deduct and retain the whole of the rate and such costs so paid by him from any rent paid by him, and the person from whose rent such rate and costs are so deducted shall be entitled to make from any rent paid by him such deduction as he would have been entitled to make in case the rate had been duly paid by the person 35 primarily liable to pay the same.

Liability of lessors.

8. Where under the provisions of the principal Act the immediate lessor of any property is rated instead of the occupier, and is himself liable to pay a rent in respect thereof, and such immediate lessor makes default in the payment of any rate, the collector 40 general may proceed for the recovery of such rate either against such

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immediate lessor, or in case it is impossible by the exercise of reasonable diligence to recover such rate from the immediate lessor, then against the person to whom such immediate lessor is liable to pay the rent of the property; and in case such person is himself liable to pay
5 a rent in respect thereof, and it is impossible by the exercise of reasonable diligence to recover such rate from such person, then against any more remote lessor of the property entitled to receive any rent in respect thereof. All the provisions of the principal Act relative to the proceedings to be taken for enforcing the pay-
10 ment of rates shall apply to the proceedings which the collector general is authorised to take under the provisions of this section. Where any lessor of property not primarily liable to the payment of the rate in respect of such property pays any money either directly as rate in consequence of the liability thereto imposed upon
15 him by this section, or by way of repayment to his landlord of money paid by such landlord under the provisions of this section, he shall be entitled to be repaid such amount by the person who holds the rateable property as his tenant, as if the same were part of, and in addition to, the rent payable by such tenant.

20 9. The collector general shall not commence any proceeding for the recovery of any arrear of any rate against any person not primarily liable to pay the same, unless within the period of *two years* next after such rate became payable.

Limitation of term for recovery of arrears.

10. The pendency of an appeal, or of any proceedings consequent
25 thereon, against the valuation or the revision of the valuation of any tenement or hereditament, the rates of which are collected by the collector general, shall not affect the validity of the primary lists of valuation, and such lists, and the valuations therein contained, shall, notwithstanding the pendency of any such appeal or pro-
30 ceedings, be used for the purpose of all such rates, as if such lists were the final lists of valuation; but in case the value assigned by the commissioner of valuation to any tenement or hereditament is afterwards reduced or increased by the commissioner of valuation or any court by reason of such appeal or proceedings, it shall be lawful
35 for the commissioner or court by whom such reduction or increase is made, to order that all such rates made during the pendency of such appeal on any such tenement or hereditament shall be reduced or increased in a ratio equivalent to any reduction or increase made by such commissioner or court in the valuation of such tenement
40 or hereditament.

Pendency of appeal not to prevent valuation being used.

Where any rate is so reduced, and a sum exceeding the amount of such reduced rate has been paid, the person having paid the same shall be entitled to the repayment of such excess, and where any rate is so increased, the amount of such increase shall be

A.D. 1878. payable by, and may be recovered from, the same person, and by the like remedies as the original rate.

Rules to be made by Order in Council.

11. The Lord Lieutenant, by and with the advice and consent of the Privy Council in Ireland, may from time to time make rules and orders for the general government of the office of the collector general; for the keeping, rendering, and publishing of accounts; for prescribing the period and manner of auditing the accounts; for directing the mode in which rates in arrear in respect of any rateable property shall be remitted, and the collector general and his collectors discharged from the obligation to levy them; and for fixing the maximum limit of the amount to be expended on account of the management of the office of the collector general, including office expenses, the salaries or remuneration of the collector general and his clerks, collectors, and other officers, the rent and other expenses of the office, the amount to be paid for law costs; and all incidental expenses to be incurred in the execution of the duties of the office of the collector general.

Estimates to be sent to collector general on 30th November in each year.

12. The several things directed by each of the thirtieth, thirty-second, thirty-fifth, thirty-seventh, thirty-eighth, fortieth, and forty-first sections of the principal Act to be done on or before the tenth day of December in every year shall be done on or before the thirtieth day of November in the year one thousand eight hundred and seventy-eight, and every subsequent year.

Repeal.

13. The fifteenth, twenty-sixth, twenty-seventh, fifty-third, fifty-fifth, and fifty-sixth sections of the principal Act are hereby repealed: and so much of the seventieth section of the principal Act as enacts that a demand in writing for rates in arrear shall be made by the collector general or his collector, before proceedings by summons shall be instituted against the person rated, is hereby repealed.

Superannuation of Denis Moylan, Esq., late collector general.

14. The Lord Lieutenant may, at his discretion, grant to Denis Moylan, Esquire, lately collector general of rates, such an annual superannuation allowance not exceeding two thirds of the net amount of the salary payable to, and of the allowances receivable for his own use and benefit by, the said Denis Moylan as collector general, as, having regard to the advanced age and physical infirmity of the said Denis Moylan, the Lord Lieutenant shall think fit. And such allowance may commence from the twenty-seventh day of June one thousand eight hundred and seventy-eight, the date of the resignation of his office by the said Denis Moylan, and shall be paid and payable to or in trust for him only, in the same manner, and be charged upon the same funds, as if the same were an allowance granted in pursuance of the provisions of the Local Officers Superannuation Act (Ireland), 1869.

Collection of Rates
(Dublin).

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To amend the law relating to the Collection of Rates in the city of Dublin, and to the Office of the Collector General of Rates ; and for other purposes.

*(Prepared and brought in by
Mr. James Lushier and Mr. Attorney-General
for Ireland.)*

*Ordered, by The House of Commons, to be Printed,
17 June 1878.*

[Bill 220.]

Under 1 oz.